

EXHIBIT - A

WR Grace and Co.
 Fee Application Preparation
 Month ended April 30, 2007

Date	Hours	Description of Services Provided	Bill Rate	Extended Cost
FEE APPLICATION PREPARATION				
Name: Ryan Neice				
4/6/2007	0.9	Reviewing fee application packet.	\$ 104.55	\$ 94.10
4/6/2007	0.9	Reviewing fee application packet.	\$ 104.55	\$ 94.10
4/12/2007	3.3	Reviewing fee application packet.	\$ 104.55	\$ 345.02
	<u>5.1</u>			
Name: Melissa Noel				
4/2/2007	1.0	preparing fee application	\$ 118.08	\$ 118.08
4/3/2007	2.0	preparing fee application	\$ 118.08	\$ 236.16
4/6/2007	0.7	preparing fee application	\$ 118.08	\$ 82.66
4/10/2007	1.0	preparing fee application	\$ 118.08	\$ 118.08
4/11/2007	0.8	preparing fee application	\$ 118.08	\$ 94.46
4/12/2007	1.5	preparing fee application	\$ 118.08	\$ 177.12
4/13/2007	2.5	preparing fee application	\$ 118.08	\$ 295.20
4/19/2007	2.3	preparing fee application	\$ 118.08	\$ 271.58
4/23/2007	3.3	preparing fee application	\$ 118.08	\$ 389.66
4/24/2007	2.0	preparing fee application	\$ 118.08	\$ 236.16
4/25/2007	2.0	preparing fee application	\$ 118.08	\$ 236.16
4/27/2007	2.5	preparing fee application	\$ 118.08	\$ 295.20
	<u>21.6</u>			
Name: Pamela Barkley				
4/13/2007	2.0	Reviewing the January Time for the Bankruptcy application process	\$ 217.71	\$ 435.42
	<u>2.0</u>			
Name: Olga Zelenova				
4/4/2007	1.0	Work related to fee application, time sheets analysis	\$103.32	\$ 103.32
	<u>1.0</u>			
Totals	<u>29.7</u>	Total Grace Time Tracking Charged Hours		<u>\$ 3,622.47</u>

Professional Profiles
 WR Grace Time Tracking - Audit
 For the Month Ended April 30, 2007

Name of Professional	Position with the Firm	Number of Years in Profession	Project	Hourly Bill Rate	Total Hours	Total Compensation
William Bishop	Audit Partner	27	Integrated Audit	\$685.11	30.7	\$ 21,032.88
John E Newstead	Audit Partner	10+	Integrated Audit	\$612.54	4.6	\$ 2,817.68
Robert F Eydt	Audit Partner	25+	Integrated Audit	\$904.05	2.0	\$ 1,808.10
James W Geary	Audit Partner	25+	Integrated Audit	\$868.38	1.0	\$ 868.38
Benjamin K Stanga	Tax Partner	13	Integrated Audit	\$535.50	2.0	\$ 1,071.00
George B. Baccash	Tax Partner	30	Integrated Audit	\$588.00	38.0	\$ 22,344.00
Matias Luis Pedevilla	Tax Director	10	Integrated Audit	\$519.75	10.5	\$ 5,457.38
Jerry E Malcolm	Tax Director	35	Integrated Audit	\$461.25	1.0	\$ 461.25
Timothy C Dreyer	Tax Director	35	Integrated Audit	\$519.75	18.0	\$ 9,355.50
Bonnie Shub-Gayer	Director	17	Integrated Audit	\$393.75	27.1	\$ 10,670.63
Jason R Natt	Audit Senior Manager	10	Integrated Audit	\$685.11	1.5	\$ 1,027.67
Douglas Parker	Audit Senior Manager	11	Integrated Audit	\$393.60	66.0	\$ 25,977.60
David Wiseman	Audit Senior Manager	14	Integrated Audit	\$685.11	1.0	\$ 685.11
Sandra A David	Audit Manager	10+	Integrated Audit	\$297.66	21.0	\$ 6,250.86
Marvin de Guzman	Audit Manager	4	Integrated Audit	\$297.66	40.0	\$ 11,906.40
Josef Van Wyk	Audit Manager	9	Integrated Audit	\$285.36	4.0	\$ 1,141.44
Francois Barnard	Audit Manager	10	Integrated Audit	\$285.36	4.0	\$ 1,141.44
Theresa M Reiger	Tax Manager	15	Integrated Audit	\$588.00	3.0	\$ 1,764.00
Daniel Spratt	Tax Manager	5	Integrated Audit	\$267.75	38.0	\$ 10,174.50
Lyndsay B Signori	Audit Senior Associate	3	Integrated Audit	\$193.11	18.5	\$ 3,572.54
Pamela Barkley	Audit Senior Associate	3	Integrated Audit	\$217.71	30.0	\$ 6,531.30
Maria Afuang	Audit Senior Associate	4	Integrated Audit	\$217.71	99.2	\$ 21,596.83
Cindy Y Chen	Audit Senior Associate	2	Integrated Audit	\$211.56	6.5	\$ 1,375.14
Mohamed Yasin	Audit Senior Associate	2	Integrated Audit	\$189.00	37.2	\$ 7,030.80
Erica Margolius	Audit Associate	1	Integrated Audit	\$151.29	50.5	\$ 7,640.15
Phillip Crosby	Audit Associate	<1	Integrated Audit	\$147.60	1.0	\$ 147.60
Lynda Keorlet	Audit Associate	1	Integrated Audit	\$138.99	53.5	\$ 7,435.97
Adam Lueck	Audit Associate	<1	Integrated Audit	\$118.08	124.0	\$ 14,641.92
		TOTAL			733.8	\$ 205,928.04

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended April 30, 2007

Date	Hours	Description of Services Provided
Name: William T. Bishop, Jr.		
4/2/2007	1.0	Attend quarterly divestment reserve meeting
	0.5	Discuss quarter review issues with P Reinhardt (PwC)
4/3/2007	0.7	Discuss audit planning with D Parker (PwC)
	1.7	Travel to Boca Raton for tax meeting (50% travel time)
4/4/2007	3.0	Attend planning meeting for audit of income taxes with E Filon, A Gibbons, R Miranda (Grace), G B:
	2.5	Discuss audit approach for income taxes with G Baccash, B Shub-Gayer, D Spratt and D Parker (P)
	1.3	Travel from Boca Raton for tax meeting (50% travel time)
4/5/2007	0.4	Read Bankruptcy News
4/10/2007	0.6	Discuss audit committee presentation format with D Parker (PwC)
4/17/2007	1.5	Discuss audit planning process with E Bull, B Summerson (Grace), M de Guzman and E Margolius
	0.7	Discuss first quarter accounting issues with B Tarola (Grace)
4/18/2007	7.5	Attend quarterly earnings meeting
	0.8	Discuss first quarter operating results with B Tarola (Grace)
	0.4	Review draft Internal Audit audit committee presentation
	0.7	Discuss accounting issues and audit planning with D Parker (PwC)
4/20/2007	0.8	Discuss uncertain tax positions analysis with E Filon, A Gibbons, D Nagashike, B Dockman (Grace)
4/23/2007	0.4	Read draft earnings release
	0.8	Review draft audit committee presentation
	0.5	Discuss uncertain tax positions accounting with G Baccash, B Shub-Gayer, B Stanga and D Parker
	0.3	Discuss draft audit committee presentation with D Parker (PwC)
	0.6	Discuss Internal Audit and PwC audit committee presentations with E Bull (Grace)
4/25/2007	0.6	Attend audit committee call to discuss earnings release
	0.3	Review revised draft audit committee presentation
	0.4	Discuss status of quarterly review and accounting issues with D Parker (PwC)
	0.6	Discuss audit committee presentation with B Tarola (Grace)
	0.1	Discuss management change with F Festa (Grace)
	0.3	Discuss management change with B Tarola (Grace)
	0.7	Review draft Form 10-Q
4/27/2007	1.0	Review draft Form 10-Q
	<u>30.7</u>	Total Grace Integrated Audit Charged Hours
	<u>30.7</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended April 30, 2007

Date	Hours	Description of Services Provided
Name: John Newstead		
4/5/07	1.2	Review of planning
4/9/07	1.0	AS 5 revised approach to audit review
4/13/07	1.1	emails and review of budget analysis
4/17/07	0.5	emails related to planning
4/30/07	0.8	scoping considerations for IT audit
	<u>4.6</u>	Total Grace Integrated Audit Charged Hours
	<u>4.6</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended April 30, 2007

Date	Hours	Description of Services Provided
Name: Robert F Eydt		
4/19/2007	1.0	Review of SEC Comment letter
4/24/2007	1.0	Review of SEC Comment letter
	<u>2.0</u>	Total Grace Integrated Audit Charged Hours
	<u>2.0</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended April 30, 2007

Date	Hours	Description of Services Provided
Name: James W Geary		
4/23/2007	1.0	Assisted with the deferred tax asset consultation
	<u>1.0</u>	Total Grace Integrated Audit Charged Hours
	<u>1.0</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended April 30, 2007

Date	Hours	Description of Services Provided
Name: Benjamin K Stanga		
4/20/2007	1.5	Conversations with George Baccash re: FIN 48 issues for Grace.
4/21/2007	0.5	Conversations with George Baccash re: FIN 48 issues for Grace.
	<u>2.0</u>	Total Grace Integrated Audit Charged Hours
	<u>2.0</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended April 30, 2007

Date	Hours	Description of Services Provided
Name: George Baccash		
4/2/2007	4.0	Fin 48 discussions
4/4/2007	4.0	Q1 meeting to discuss review of FIN 48 a
4/9/2007	6.0	FIN 48 meeting with Grace
4/10/2007	2.0	Follow up on transfer pricing and review
4/11/2007	2.0	telecon with Alan re: Transfer pricing
4/13/2007	1.0	telecon with Alan re: 6501
4/16/2007	5.0	FIN 48 review
4/17/2007	2.0	working with Tim Dreyere on Grace Interest issue re: IRS refunds
4/18/2007	2.0	FIN 48 issues
4/20/2007	3.0	FIN 48 discussions re: APB 23/FIN 48 int
4/23/2007	4.0	FIN 48 discussions re: APB 23/FIN 48 int
		Discussions re: FIN 48 transfer pricing; royalties exposurebased on true-ups re: no evaluation of
4/24/2007	2.0	Arm's length, etc.
4/27/2007	1.0	Review 10Q
	<u>38.0</u>	Total Grace Integrated Audit Charged Hours
	<u>38.0</u>	Total Hours

WR Grace & Co., Inc.

Time Summary Report - Audit

For the Month Ended April 30, 2007

Date	Hours	Description of Services Provided
Name: Matias Pedevilla		
4/18/2007	0.5	Conference call TP Managing Director (Regina Deanehan) to discuss Competent Authority application in several countries around the world (e.g. France, Germany and Italy)
4/19/2007	1.0	Internal call with Tax Team (Bonnie Shub Gayer and Mohamed Yasin) to discuss FIN 48 calculation prepared by Grace (transfer pricing related)
4/24/2007	6.5	Meeting at Grace with Alan Gibbons to discuss FIN 48 calculations prepared by the company. Review materials and other related documentation supporting such calculations.
4/27/2007	0.5	FIN 48 Transfer pricing analysis - review set of comparables for Asia Pac
4/10/2007	1.0	Internal meeting with Bonnie Shub-Gayer to discuss transfer pricing FIN 48 calculation prepared by the company
4/11/2007	1.0	Conference call with Grace (Alan Gibbons) to discuss FIN 48 and competent authority
	<u>10.5</u>	Total Grace Integrated Audit Charged Hours
	<u>10.5</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended April 30, 2007

Date	Hours	Description of Services Provided
Name: Jerry Malcolm		
4/24/2007	1.0	Telephone call with Alan Gibbons and D. Nagashishke to discuss potential state income tax exposures of company and net operating loss carry overs for purposes of determining whether additional work was required to audit the tax provision and implementation of Financial Accounting Standards Board Interpretation No. 48. The conclusion was that no additional work by a state tax specialist was required.
	<u>1.0</u>	Total Grace Integrated Audit Charged Hours
	<u>1.0</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended April 30, 2007

Date	Hours	Description of Services Provided
Name: Timothy C Dreyer		
4/4/2007	1.0	Discussed interest computations internally with Miami office personnel
4/5/2007	0.5	Discussed interest computations internally with Miami office personnel
4/9/2007	2.5	Conference call with client to discuss statute of limitations dates, interest issues relative to past tax balances and offsets
4/10/2007	1.0	Research into statute and interest issues
4/11/2007	0.5	Research into statute and interest issues
4/12/2007	7.0	Meeting with client to review all open IRS audit issues relative to interest offset and netting
4/13/2007	1.0	Discussion with internal specialist re: statute of limitations relative to interest netting
4/15/2007	2.0	Research into statute and interest issues, internal discussion and computation
4/16/2007	2.0	Research into statute and interest issues, internal discussion and with client
4/23/2007	0.5	Follow up with Miami office and recommendations
	18.0	Total Grace Integrated Audit Charged Hours
	18.0	Total Hours

WR Grace & Co., Inc.

Time Summary Report - Audit

For the Month Ended April 30, 2007

Date	Hours	Description of Services Provided
Name: Bonnie Shub-Gayer		
4/2/2007	3.0	Memo rev. / discussion
4/4/2007	8.0	Grace '07 Planning / FIN 48 meeting with client
4/9/2007	8.0	Grace FIN 48 Meeting with Alan
4/10/2007	2.5	Grace FIN 48 work
4/11/2007	3.1	Grace FIN 48 work
4/12/2007	1.0	Grace FIN 48 Call T/P
4/12/2007	1.0	Grace FIN 48 disclosure emails
4/18/2007	0.5	Grace FIN 48 work
	<u>27.1</u>	Total Grace Integrated Audit Charged Hours
	<u>27.1</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended April 30, 2007

Date	Hours	Description of Services Provided
Name: Jason Natt		
4/23/2007	1.0	Discussions with engagemet team on informal national office consultation on whether the 'indirect' effects of adopting FIN 48 (e.g. changes in liabilities for unremitted earnings of foreign subs and changes in the VA) should be included in the adoption-date adjustment to retained earnings.
4/24/2007	0.5	Discussions with engagemet team on informal national office consultation on whether the 'indirect' effects of adopting FIN 48 (e.g. changes in liabilities for unremitted earnings of foreign subs and changes in the VA) should be included in the adoption-date adjustment to retained earnings.
<u>1.5</u>		Total Grace Integrated Audit Charged Hours
<u>1.5</u>		Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended April 30, 2007

Date	Hours	Description of Services Provided
Name: Douglas Parker		
4/3/2007	4.0	Assessing impact of AS 5 on Grace audit strategy
	2.5	2007 scoping / fee estimation and allocation
4/4/2007	5.5	Controls risk assessment for transaction level controls
	2.5	Drafting 2007 interoffice instructions
4/5/2007	1.0	Drafting 2007 interoffice instructions (continued)
4/6/2007	2.0	Drafting 2007 interoffice instructions (continued)
4/10/2007	4.0	Review planning for 1Q 2007 interim review
4/11/2007	4.5	Review planning for 1Q 2007 interim review
4/13/2007	1.0	Meeting with Tom Dyer and Karen Blood regarding pension accounting
	2.5	Review planning for 1Q 2007 interim tax provision and FIN 48 adoption
	4.5	Review proposed changes in method for calculating interim pension balances
4/16/2007	7.0	Review of staff work - quarterly review procedures and analytics
4/18/2007	4.0	Review 1Q 2007 interim tax provision
4/19/2007	2.5	Review of staff work - quarterly review procedures and analytics
4/20/2007	1.5	Call with George Baccash and Daniel Spratt regarding 1Q effective tax rate calculation
	1.0	Meeting with Bill Dockman and Michael Brown regarding review status and staffing
	0.5	Review of staff work - quarterly review procedures and analytics
4/23/2007	1.0	Meeting with Mark Schelnitz and Erica Margolius regarding 1Q 2007 legal update
	1.0	Meeting with Bill Dockman and Elyse Filon regarding quarterly tax provision / FIN 48 adoption
	1.5	Review 1Q 2007 press release
	3.0	Review of staff work - quarterly review procedures and analytics
4/24/2007	2.0	Review draft of 1Q 2007 financial statements
	1.5	Prepare audit committee meeting materials
	2.5	Review of staff work - quarterly review procedures and analytics
4/25/2007	2.0	Review of staff work - quarterly review procedures and analytics
4/28/2007	1.0	Review of staff work - quarterly review procedures and analytics
	<u>66.0</u>	Total Grace Integrated Audit Charged Hours
	<u>66.0</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended April 30, 2007

Date	Hours	Description of Services Provided
Name: David Wiseman		
4/26/2007	1.0	Assist national Office in consultaion relating to Income Taxes
	<u>1.0</u>	Total Grace Integrated Audit Charged Hours
	<u>1.0</u>	Total Hours

WR Grace & Co., Inc.

Time Summary Report - Audit

For the Month Ended April 30, 2007

Date	Hours	Description of Services Provided
Name: Sandra David		
4/10/2007	0.5	Review quarterly review schedule request
4/12/2007	0.5	Discuss quarterly review schedule request with management
4/18/2007	6.0	Grace earnings call with senior management
	4.0	Review balance sheet analytics for GPC Americas, Asia and Europe
4/19/2007	7.0	Review P&L analytics for GPC worldwide, discuss with management
	2.0	Prepare agenda for quarterly status meeting with management and meet with management to discuss quarterly results
4/23/2007	1.0	Final review of analytic documentation
	<u>21.0</u>	Total Grace Integrated Audit Charged Hours
	<u>21.0</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended April 30, 2007

Date	Hours	Description of Services Provided
Name: Marvin deGuzman		
4/17/2007	1.0	SOX coordination meeting with Ed Bull and Barb Summerson of Internal Audit with Bill Bishop (PwC)
	1.0	Meeting with Ed Bull (Grace) and Jo Afuang to discuss results of quarter work of Internal Audit
	4.0	Preparation of Audit Committee materials
4/18/2007	5.0	Preparation of Audit Committee materials
4/24/2007	1.0	Preparation of engagement letter
	1.0	Update on AC presentation
	3.0	Review of Quarter Database
4/25/2007	1.0	Review of internal audit reports
	1.0	Review of additional tax adjustments
	1.0	Call with Bill Dockman, Elyse, Allan Gibbons (Grace) and Bill Bishop (PwC) to discuss the APB 23 adjustment
	1.0	Audit committee meeting/call for the press release with Grace Executive Management and Bill Bishop (PwC).
	4.0	Review of 2nd quarter database
4/26/2007	2.0	Update in AC presentation
	2.0	Review of quarter work
4/27/2007	1.0	Review of net investment memo
	1.0	Review of management representation letter
	2.0	Review of comments of reviewers on the 10-Q and work on them
	2.0	Review of quarter work
4/30/2007	4.0	Working on the comments of all reviewer on the 10Q
	1.0	Discussion of SEC reviewer's comments
	1.0	Review of 2nd quarter database
	<u>40.0</u>	Total Grace Integrated Audit Charged Hours
	<u>40.0</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended April 30, 2007

Date	Hours	Description of Services Provided
Name: Josef Van Wyk		
4/18/2007	1.0	Preparation for the SAP Business Warehouse meeting and general FY07 audit planning SAP Business Warehouse implementation meeting with Barb.Summerson@grace.com, Edward.Slotwinski@grace.com@INTL, Francois C Barnard/US/ABAS/PwC@Americas-US, Greg.Covington@grace.com, Marvin L de Guzman/US/ABAS/PwC@Americas-US,
4/18/2007	1.0	William.Gerlach@grace.com
4/24/2007	1.0	FY07 SPA audit planning and AS5 impact analysis
4/27/2007	1.0	Continue AS5 impact analysis and prepare FY07 SPA audit budget
	<u>4.0</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended April 30, 2007

Date	Hours	Description of Services Provided
Name: Francois Barnard		
4/18/2007	4.0	Preparation and discussion with management related to the planned implementation of the new SAP BCS module.
	<u>4.0</u>	Total Grace Integrated Audit Charged Hours
	<u>4.0</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended April 30, 2007

Date	Hours	Description of Services Provided
Name: Theresa Reiger		
4/16/2007	3.0	Analyze spreadsheet provided by Tim Dreyer (PwC), including interest start dates that were notated. Discussion with Tim related to items on spreadsheet. Perform basic interest computations using information from spreadsheet. Compile and send data, via email, to Tim Dreyer.
	<u>3.0</u>	Total Grace Integrated Audit Charged Hours
	<u>3.0</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended April 30, 2007

Date	Hours	Description of Services Provided
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Name: Daniel Spratt

4/3/2007	2.0	Tax provision planning and review.
4/4/2007	8.0	Tax provision planning and review.
4/9/2007	8.0	Tax provision planning and review.
4/10/2007	2.0	Tax provision planning and review.
4/13/2007	1.0	Tax provision planning and review.
4/16/2007	1.0	FIN 48 implementation discussions.
4/19/2007	4.0	FIN 48 implementation discussions.
4/24/2007	4.0	Tax provision review.
4/26/2007	2.0	Tax provision review.
4/27/2007	3.0	Tax provision review.
4/30/2007	3.0	Tax provision review.

<u>38.0</u>	Total Grace Integrated Audit Charged Hours
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<u>38.0</u>	Total Hours
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WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended April 30, 2007

Date	Hours	Description of Services Provided
Name: Lyndsay Signori		
4/18/2007	5.0	GPC Earnings Call
	1.0	Set-up of analytics for fluctuation analysis (Balance Sheet)- Company 001
	1.0	Set-up of analytics for fluctuation analysis (Balance Sheet)- Asia Pacific
	0.5	Set-up of analytics for fluctuation analysis (Balance Sheet)- Latin America
	0.5	Set-up of analytics for fluctuation analysis (Balance Sheet)- Europe
4/19/2007		Meeting with client- discussion regarding balance sheet and P&L fluctuations-
	1.5	Company 001
	1.0	Documentation of balance sheet and P&L fluxes- Company 001
		Meeting with client- discussion regarding balance sheet and P&L fluctuations-
	1.0	Company 001
	1.0	Documentation of balance sheet and P&L fluxes- Company 001
		Meeting with client- discussion regarding balance sheet and P&L fluctuations-
	1.0	Company 001
	1.0	Documentation of balance sheet and P&L fluxes- Company 001
4/20/2007	0.5	Preparation of external workpapers
	1.5	Completion of database documentation
	<u>18.5</u>	Total Grace Integrated Audit Charged Hours
	<u>18.5</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended April 30, 2007

Date	Hours	Description of Services Provided
Name: Pamela Barkley		
4/2/2007	3.0	Documenting the planning sections of the Q1 database
	1.0	Divestment Reserve Meeting at Grace
4/3/2007	2.0	Working on the planning memos for the 2007 audit
4/6/2007	0.4	Reading the Grace Bankruptcy news update
	0.4	Reading new guidance on pension foreign currency
	3.2	Working on the Grace budget and fees
4/10/2007	2.0	Working on the Q1 planning
	1.0	Creating independence database for 2007
	1.0	Working on the 2007 year budget
	1.0	Reviewing the 404 matrices
4/11/2007	1.0	Creating the 2007 Grace engagement letter
	1.0	Working on the Audit Committee Presentation
4/12/2007	2.0	Working on the Audit Committee Presentation
	1.0	Meeting on the XBRL coding with T.Dyer and K.Blood
	1.0	Working on the planning of Q1 database
4/13/2007	1.0	Meeting with PwC DMG team to discuss journal entry testing in the 1st quarter
4/16/2007	3.0	Reviewing the 404 matrices and key controls
	2.0	Working on planning for the Q1 audit
	2.0	Working on planning for the year end audit such as the audit strategy memo
	1.0	Working on the budget for the Grace audit
	<u>30.0</u>	Total Grace Integrated Audit Charged Hours
	<u>30.0</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended April 30, 2007

Date	Hours	Description of Services Provided
Name: Maria Afuang		
4/12/2007	8.0	Document planning steps in the database
4/13/2007	2.1	Review January and February Financial Statements
	0.6	Update company procedures questionnaire
	0.3	Follow up with Diane Armstrong (Grace) regarding minutes of meeting
	3.0	Setting up expectations in the database
4/16/2007	0.2	Follow up with Karen Russell (Grace) regarding Corporate PBC
	0.1	Follow up with Tom Dyer (Grace) regarding trial balance
	3.5	Setting up expectations in the database
	4.2	Document planning steps in the database
4/17/2007	0.3	Prepare agenda for meeting with Ed Bull (Grace)
	1.5	Meeting with Ed Bull (Grace) and Marvin De Guzman (PwC) relating to internal audit updates for the quarter
	2.8	Setting up expectations in the database
	0.9	Review updates made on inventory obsolescence implementation guide
	1.1	Review updates made on the inventory implementation guides
4/18/2007	2.9	Review the Press Release materials
	3.5	Attend the Press Release meeting
	0.6	Prepare open items list
	1.0	Review new accounting pronouncements applicable to Grace
4/19/2007	2.2	Prepare inventory obsolescence expectations
	3.1	Analysis of inventory obsolescence
	1.7	Prepare Davison flux
4/20/2007	0.4	Update open items list
	1.2	Review press release
	1.9	Select accounts for flux explanation
	0.9	Discussion with Dena Nolte (Grace) regarding updates on Davison
	1.9	Review of State College Severance
	1.7	Document obsolescence review
4/23/2007	0.9	Inquiry to client regarding potential significant and complex accounting matters.
	2.2	Documentation of results of inquiry.
	3.5	Prepare summary of earnings call
	2.1	Prepare flux on Company 32 and 259 based on new SOAR
4/24/2007	0.4	Update open items list
	3.2	Document analytics in the database
	0.2	Follow up with Tom Dyer (Grace) regarding press release
	2.2	Document analytical procedures - Davison
4/25/2007	0.8	Discuss with Tom Dyer (Grace) regarding updates on the Press Release
	1.3	Summarize internal audit report, Mexico
	0.9	Discuss with Salena Anderson (Grace) regarding pension tie out
	4.4	Perform pension tie out
	0.6	Document understanding on the changes on the press release
4/26/2007	6.2	Document Pension step in the database
	0.9	Review new draft of press release
	0.3	Update open items list
	1.6	Document co. 259 analytics

4/27/2007	1.1	Review of representation letter
	0.8	Review opinion, SEC awareness letter and letter to CFO
	0.2	Follow up with Tom Dyer and Dena Nolte (both Grace) regarding open items
	0.6	Discuss with Trent Walklett (Grace) regarding LIFO
	0.2	Discuss with Eileen Burke (Grace) regarding contracts testing for the first quarter
4/30/2007	4.0	Perform GPC LIFO Calculation review
	3.1	Work on comments made by the SEC partner and engagement partner on the 10-Q.
	0.9	Review representation letter
	5.0	Perform Davison LIFO calculation review

<u>99.2</u>	Total Grace Integrated Audit Charged Hours
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<u>99.2</u>	Total Hours
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WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended April 30, 2007

Date	Hours	Description of Services Provided
Name: Cindy Y Chen		
4/5/07	2.0	Prepared 2007 Grace budget for the SPA team
4/9/07	1.0	Revise 2007 budget for the SPA team
4/13/07	1.0	Revise 2007 budget for the SPA team
4/17/07	0.5	Prepared meeting agenda for 4/18 meeting.
4/18/07	2.0	Conference call for Grace's SAP consolidation module implementation. PwC: C. Chen, J. VanWyk, F. Barnard; Grace: B. Summerson, E. Slotwinski, E. Bull, G. Covington
	<u>6.5</u>	Total Grace Integrated Audit Charged Hours
	<u>6.5</u>	Total Grace Hours

WR Grace & Co., Inc.
 Time Summary Report - Audit
 For the Month Ended April 30, 2007

Date	Hours	Description of Services Provided
Name: Mohamed Yasin		
4/2/2007	0.5	FY 2007 Q1 Foreign Tax Provision and FIN 48
4/3/2007	1.1	FY 2007 Q1 Foreign Tax Provision and FIN 49
4/10/2007	1.2	FY 2007 Q1 Foreign Tax Provision and FIN 50
4/11/2007	1.0	FY 2007 Q1 Foreign Tax Provision and FIN 51
4/17/2007	0.6	FY 2007 Q1 Foreign Tax Provision and FIN 52
4/18/2007	3.6	FY 2007 Q1 Foreign Tax Provision and FIN 53
4/19/2007	7.5	FY 2007 Q1 Foreign Tax Provision and FIN 54
4/20/2007	0.3	FY 2007 Q1 Foreign Tax Provision and FIN 55
4/23/2007	5.5	FY 2007 Q1 Foreign Tax Provision and FIN 56
4/25/2007	3.2	FY 2007 Q1 Foreign Tax Provision and FIN 57
4/26/2007	6.4	FY 2007 Q1 Foreign Tax Provision and FIN 58
4/27/2007	1.5	FY 2007 Q1 Foreign Tax Provision and FIN 59
4/30/2007	4.8	FY 2007 Q1 Foreign Tax Provision and FIN 60

37.2	Total Grace Integrated Audit Charged Hours
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37.2	Total Hours
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WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended April 30, 2007

Date	Hours	Description of Services Provided
Name: Erica Margolius		
4/15/2007	0.5	Independence - Creation of Affiliates in database / review of GEMS
	0.7	Complete independence step in database
	0.5	Self Insurance - set expectations, create template, etc.
	0.5	Health & Welfare - set expectations, create template, etc.
	0.5	Divestment reserves - set expectations, create template, etc.
	0.8	Create step for Other Legal Reserves
	1.0	Environmental Liabilities - set expectations, create template, etc.
4/16/2007	1.0	Self Insurance - review schedules
	1.5	Meeting with Grace internal audit
	0.5	Update independence procedures
4/17/2007	1.0	Set expectations for Libby legal reserves.
4/18/2007	0.8	Review internal audit audit committee presentation.
	0.5	Set expectations for Chapter 11 Reserves.
4/19/2007	2.0	Create analytics for Grace German entities. Forward flux questions to L. Heaps, Grace.
4/23/2007	3.0	Perform scoping procedures for foreign entities.
	3.3	Begin to put together foreign fluxes.
	0.2	Meet with B. Summerson, Grace, to extend SAP access.
	0.5	Complete agenda for legal meeting.
	1.0	Prepare for and attend legal meeting with M. Shelnitz (Grace) and D. Parker (PwC).
		Create corporate flux analysis. Forward to K. Russell, Grace, follow up questions. E-mail D.
4/24/2007	2.0	Spratt, PwC, questions concerning tax balances.
	0.2	Update open items list.
		Perform review of debt schedules. Ask follow up question on Colowyo interest to S. Anderson,
	1.0	Grace. Update documentation for response.
	1.5	Document expectations for corporate analytics.
	1.0	Perform review of stock appreciation rights. Document step and mark complete.
	1.0	Perform review of divestment reserves schedule.
	1.0	Complete self insurance review step.
	0.3	Document step review intercompany balances.
	1.0	Perform review of Health & Welfare accounts.
4/25/2007	0.5	Discuss with K. Russell, Grace, Q1 adjustment for COLI.
		Continue to document expectations and create analytics questions for foreign entity balance
	3.0	sheets.
	2.0	Complete foreign fluxes and email to L. Heaps, Grace.
		Begin to perform review of Davison worldwide profit and loss accounts using information from the
	3.0	earnings calls.
4/26/2007	0.3	Update open items list.
	1.0	Write up minutes of legal reserves meeting. Document in divestment reserves step.
	2.0	Perform analysis of reorganization accruals and forward follow up questions to K. Russell, Grace.
		Complete worldwide flux analysis of Davison profit & loss and forward follow-up questions to D.
	2.7	Nolte, Grace.
	1.0	Complete consolidated profit & loss flux and forward follow-up questions to L. Heaps, Grace.
	1.0	Meet with J. Day, Grace, to go over Q1 COLI adjustment. Document in step.
	1.0	Begin documenting analytical procedures for consolidated and foreign fluxes.
4/27/2007	0.6	Meeting with K. Russell, Grace, to discuss the reorganization accruals.
	0.8	Meet with L. Heaps, Grace, to discuss company code 995.
	0.3	Update independence for response from C. Hinely, Grace, in regards to PwC alumni employees.
	1.0	Address notes in database.
4/30/2007	1.5	Update foreign fluxes for responses received from L. Heaps, Grace.
	<u>50.5</u>	Total Grace Integrated Audit Charged Hours
	<u>50.5</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended April 30, 2007

Date	Hours	Description of Services Provided
Name: Phillip Crosby		
4/5/2007	1.0	2007 SOX-404 Budgeting Assistance
	<u>1.0</u>	Total Grace Integrated Audit Charged Hours
	<u>1.0</u>	Total Grace Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended April 30, 2007

Date	Hours	Description of Services Provided
Name: Linda Keorlet		
4/23/2007	4.5	Review Incentive Compensation accruals and payouts for the first quarter and recalculate
	4.6	Review Long Term Incentive Plan accruals and payouts for the first quarter and recalculate
	0.4	Document Multilocation review procedures for the quarter
	1.0	Review files on German Loan Hedge
4/24/2007	4.2	Document Incentive Compensation & Long Term Incentive procedures performed
	0.6	Discuss Incentive Compensation schedules and payouts with K.Franks (Grace)
	2.0	Review Earnings Call Materials
4/25/2007	3.2	Read and document Environmental Meeting Minutes. Perform flux analysis over reserves balances.
	4.5	Tie out Statement of Cash Flows
	1.4	Perform flux analysis over statement of cash flows
	1.2	Review draft of quarterly Press Release
4/26/2007	2.4	Track changes in cash flows statement & through Press Release
	1.0	Attend Grace Q1 2007 Town Hall Meeting
	1.0	Prepare Memo documenting Town Hall Meeting
	3.0	Review Rainbow schedule and complete Environmental documentation
4/27/2007	3.0	Research FAS 133 in relation to net investment hedge entered
	3.4	Review memo on German net investment hedge and document conclusions
	2.3	Review Quarterly Checklist binder and document company code responses and follow-up performed
4/30/2007	2.3	Prepare draft of Management Representation Letter for review
	4.5	Review Q1 ART Reporting package and perform analytical procedures
	1.4	Prepare Q1 Letter to CFO, Report Release & Opinion
	1.6	Update materiality templates
	<u>53.5</u>	Total Grace Integrated Audit Charged Hours
	<u>53.5</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended April 30, 2007

Date	Hours	Description of Services Provided
Name: Adam Lueck		
4/9/2007	3.0	I am reviewing WR Grace's 2007 Financial reports in preparation for the Q1 2007 audit.
4/10/2007	3.0	I am reviewing WR Grace's 2007 Financial reports in preparation for the Q1 2007 audit.
4/11/2007	3.5	I am reviewing the Q1 database and responsibility matrix in preparation for the WR Grace Q1 audit.
	3.5	I am developing expectations for the Q1 2007 audit.
4/12/2007	6.0	I am developing expectations for the Q1 2007 audit.
4/13/2007	6.0	I am reviewing February's financial report and developing expectations for the Q1 audit.
	2.0	I am preparing a budget template for the 2007 audit.
4/16/2007	2.0	I am developing expectations for Core Expenses for the Q1 audit.
	2.0	I am developing expectations for Non-core expenses for the Q1 audit.
	2.0	I am developing expectations for the equity rollforward for the Q1 audit.
4/17/2007	6.0	I am preparing documentation for the Grace earnings call.
4/18/2007	3.0	I am preparing the Grace budget template for the '07 audit.
	7.0	I am reviewing Davison & Grace Performance Chemicals and developing expectations for Q1 2007.
4/19/2007	2.0	I am preparing the Grace Germany flux analysis.
	1.0	I am updating the Grace budget template for the '07 audit.
	5.0	I am reviewing Davison financials and developing expectations for the Q1 2007 audit.
4/20/2007	8.0	I am testing Davison accounts receivable balances.
4/23/2007	2.0	I am testing accounts receivable balances and preparing for a meeting with Dena Nolte (Grace).
	0.5	I am meeting with Dena Nolte (Grace) regarding Davison accounts receivable.
	8.0	I am tying out the Press Release.
4/24/2007	8.5	I am tying out the Press Release.
	0.5	I am meeting with Tom Dyer (Grace) regarding the Press Release.
	0.5	I am meeting with Bonita Harsh (Grace) regarding the Press Release.
4/25/2007	0.5	I am meeting with Dena Nolte (Grace) regarding Davison accounts receivable.
	5.5	I am tying out the Press Release.
	1.0	I am computing earnings per share calculations for the first quarter.
	0.5	I am performing a high level review of Core and Non-core costs.
	1.0	I am reviewing the first quarter equity rollforward
	2.0	I am recomputing interest expense for the first quarter.
4/26/2007	6.5	I am tying out the final draft of the Q1 Press Release.
	0.5	I am updating the open items list for the Q1 review.
	2.0	I am updating the financial review process in the Q1 database.
4/27/2007	5.0	I am testing corporate core and non-core costs.
4/29/2007	2.0	I am tying out the 10 Q.
4/30/2007	1.0	I am testing Core Corporate costs and documenting the results.
	1.0	I am testing non-core corporate costs and documenting the results.
	4.0	I am testing interest expense.
	3.0	I am testing the equity rollforward and documenting the results.
	3.5	I am computing earnings per share calculations for the first quarter.
	<u>124.0</u>	Total Grace Integrated Audit Charged Hours
	<u>124.0</u>	Total Hours